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From:

Sent: Wednesday, July 28, 2010 2:35:57 PM

To:

Cc:

Subject: RE: Question about language requested to be added to 870-PT(AD)

A partnership cannot have an affected item in itself. Each partnership year is a separate cause of action whose partnership items are not computationally affected by adjustments to other partnership years. Thus, an amortization for one year will not keep the statute open for other partnership years as "affected items".